



ARMSTRONG WORLD INDUSTRIES, INC
2500 COLUMBIA AVE, LANCASTER, PA 17603
P O BOX 3001, LANCASTER, PA 17604
717 397 0611
www.armstrong.com

Street, David

KENNETH L. JACOBS
DEPUTY GENERAL COUNSEL-LITIGATION

October 30, 2006

✓ Chief, Environmental Enforcement Section
Environment & Natural Resources Division
U.S. Department of Justice
P.O. Box 7611
Ben Franklin Station
Washington, DC 20044
Ref. DOJ File No. 90-11-3-07780

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DEPT. OF JUSTICE - ENRD
ENVIRONMENT DIVISION

Helena Healy
Attorney-Advisor
Office of Enforcement and Compliance
Assurance
U.S. Environmental Protection Agency
1200 Pennsylvania Ave., N.W. - Mail Code 2272A
Washington, DC 20460

**Re: *In re Armstrong World Industries, Inc., et al.*,
Chapter 11 Case No. 00-4471 (JKF) (Jointly Administered)**

To Whom It May Concern:

On August 18, 2006, the United States District Court for the District of Delaware entered an order confirming the Fourth Amended Plan of Reorganization of Armstrong World Industries, Inc., as Modified (the "**Plan**") in the chapter 11 case of Armstrong World Industries, Inc. ("**AWI**").¹

The Effective Date under the Plan occurred on October 2, 2006.

The United States, on behalf of the United States Environmental Protection Agency ("**EPA**"), is the holder of an Allowed Unsecured Claim.

Under the Plan, each holder of an Allowed Unsecured Claim will receive for every \$10,000 of such claim, an initial distribution of 116 shares of New Common Stock in

¹ You may view a copy of the Plan at AWI's website, www.armstrongplan.com. Capitalized terms used but not otherwise defined in this letter have the meanings ascribed to them in the Plan.

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90-11-3-07780

October 30, 2006

Page 2

Reorganized AWI and approximately \$2,435 in cash. The initial distributions made to holders of Unsecured Claims exclude additional cash and shares that have been reserved from distribution due to disputed Unsecured Claims. Accordingly, you may receive additional distributions under the Plan.

In connection with the initial distribution, EPA has received a stock certificate reflecting an initial distribution of 101,341 shares of New Common Stock and \$2,125,412.59 in cash with respect to its Allowed Unsecured Claim.

If you have any questions regarding the distribution or the Plan, you may call Nicole Greenblatt at (212) 310-8581.

Sincerely,

A handwritten signature in black ink, appearing to read "Kenneth L. Jacobs", written over the printed name.

Kenneth L. Jacobs, Esq.

Deputy General Counsel – Litigation



Your ideas become reality.

ARMSTRONG WORLD INDUSTRIES, INC.
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CHIEF, ENVIRONMENTAL ENFORCEMENT SECTION
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